

EXHIBIT T



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John D. Fiero

July 16, 2021

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VIA EMAIL AND U.S. MAIL

Judge Paul Sala
U.S. Bankruptcy Court, D. Arizona
(Paul_Sala@azb.uscourts.gov)
(Leslie_Hendrix@azb.uscourts.gov)

U.S. Bankruptcy Court, D. Nevada
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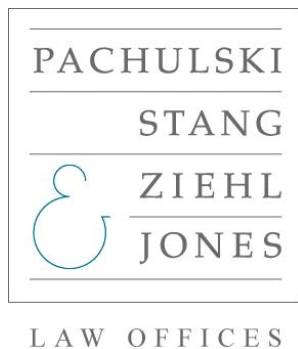
**Re: In re Desert Oasis Apartments, LLC,
USBC – NV Case No. bk-s-18-12456-gs**

Dear Judge Sala:

The enclosed Confidential Settlement Brief and *Objection to Proof of Claim (Number 3) Filed by Desert Land LLC* are submitted on behalf of Kavita Gupta, Chapter 11 Trustee of Desert Oasis Apartments, LLC (“Trustee Gupta”) in the above-referenced bankruptcy case. Jeff Golden (“Trustee Golden”) is the chapter 7 trustee in charge of Desert Land’s bankruptcy estate. The Objection explains why the Desert Land claim is without merit and objectively frivolous, such that there is no basis for recovery.

In the event that the Trustee Gupta and Trustee Golden are unable to reach a global resolution through our upcoming mediation, Trustee Gupta will file the Objection and schedule an immediate hearing thereon. Since the issues are purely legal, the matter will likely be dispensed with in short order.

The Confidential Settlement Brief addresses specific issues identified previously by the Court, including some of the key issues that we believe are fueling the litigation.



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We sincerely appreciate your time and attention to this matter.

Very truly yours,

John D. Fiero

Enclosure

cc: Kavita Gupta, Chapter 11 Trustee (via email)